

Date: April 26, 2012

To: House Committee on House Ways & Means, Select Review Measures Subcommittee

Representative Pat Tiberi, Chairman

From: Ohio Manufactured Homes Association

Tim Williams, Executive Vice President Jim Williams

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Re: Expired Tax Provisions Hearing – Energy Star Tax Credit for Manufactured Homes

"Tax Extenders"

In Support

The Ohio Manufactured Housing Association (OMHA) is the sole industry organization that serves all of Ohio as a non-profit trade association. We represent all segments of the manufactured housing industry. Manufactured homes account for approximately 10% of all new housing starts in Ohio annually. For many low and moderate income citizens as well as senior citizens on fixed incomes, manufactured homeownership represents one of the very few opportunities for affordable homeownership without any government subsidies.

On behalf of The Ohio Manufactured Homes Association I am writing to testify in support for the extension of the Energy Star Tax Credit beyond 2011. OMHA and its 500 industry members believe valuable credits such as these are vital to the housing industry as the economy continues to recover. More and more consumers today demand more energy efficient products in response to increasing energy costs and conservation efforts.

The most cost-effective time to make a home more energy efficient is when it is first built. The New Energy Efficient Home Credit (IRC Sec. 45L) helps ensure the continued development of energy efficient housing solutions that reduce heating and cooling costs, as well as reduce the burden on our nation's energy capacity.

For the highly price sensitive manufactured home market, these credits are vital to helping buyers afford the added costs to purchase an ENERGY STAR home and will significantly reduce the cost of homeownership.

Congress needs to continue providing incentives that encourage the adoption of the most efficient technologies and building practices. These investments in energy efficiency are the most cost-effective way to achieve immediate and substantial reductions in global warming pollution, while also enhancing our economy.

OMHA along with our National Organization Manufactured Housing Institute have partnered with a broad coalition of energy efficiency, environmental, and affordable housing Organizations in urging Congress to support the extension and expansion the Energy Star Tax Credit for homeowners.

Thank you for the opportunity to submit testimony.